APPENDIX

1. Excerpt from R. S. 5219.

Paragraph 3 of the above statute reads, as follows:

> 3. Nothing herein shall be construed to exempt the real property of associations from taxation in any State or in any subdivision thereof, to the same extent, according to its value, as other real property is taxed.

2. Excerpts from California Revenue and Taxation Code

Section 104: "Real estate" or "real property" includes:

(a) The possession of, claim to, ownership of, or right to the possession of land.

(b) All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all rights and privileges appertaining thereto.

(c) Improvements.

Section 105: "Improvements" includes:

(a) All buildings, structures, fixtures, and fences erected on or affixed to the land, except telephone and telegraph lines.

(b) All fruit, nut bearing, or ornamental trees and vines, not of natural growth, and not exempt from taxation, except date palms under eight years of age.

(The foregoing sections are derived from former Section 3617 of the California Political Code, enacted 1872, reading as follows:

Whenever the terms mentioned in this section are employed in this Title, they are employed in the senses hereafter affixed to them.

First—The term "real estate," includes:

1. The ownership of, claim to, possession of, or right to the possession of land;

2. All mines, minerals, and quarries in and under the land, and all rights and privileges appertaining thereto;

3. Improvements.

Second—The term "improvements" includes:

1. All buildings, structures, fixtures, fences, and improvements erected upon or affixed to the land;

2. All fruit, nut bearing, or ornamental trees and vines not of natural growth.

Third—The term "personal property" includes everything which is the subject of ownership not included within the meaning of the term "real estate."

Fourth—The term "full cash value" means the amount at which the property would be appraised if taken in payment of a just debt due from a solvent debtor.)

Section 1605: After giving notice as prescribed by its rules, the county board may increase or lower any

assessment on the local roll in order to equalize the assessment of property on the local roll.

Section 1607: A reduction in an assessment on the local roll shall not be made unless the party affected or his agent makes and files with the county board a verified, written application for it, showing the facts claimed to require the reduction.

(The foregoing section was derived from the former Section 3674 of the California Political Code, enacted 1872, reading as follows:

No reduction must be made in the valuation of property, unless the party affected thereby or his agent makes and files with the Board a written application therefor, verified by his oath showing the facts upon which it is claimed such reduction should be made.)

Section 1611: After five days succeeding the time when notice of the date when the matter will be investigated is sent by the clerk of the county board to all persons interested, the county board may direct the assessor to:

(a) Assess any taxable property other than State assessed property that has escaped assessment.

(b) Change the amount, number, quantity, or description of property on the local roll.

(c) Make and enter new assessments, at the same time canceling previous entries, when any assessment made by him is deemed by the county board so incomplete as to render doubtful the collection of the tax.